

HOUSE BILL 1535

By McCormick

AN ACT to amend Tennessee Code Annotated, Section 67-1-202 and Section 67-5-1514, relative to assessors of property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-202, is amended by adding the following language as a new subsection:

(c) Upon the request of the assessor of property, the division of property assessments shall have the right to intervene in any contested case before the state board of equalization and shall have standing and be recognized as a party under the Uniform Administrative Procedures Act, compiled in title 4, chapter 5. This unconditional right to intervene shall be liberally construed in favor of the division of property assessments and such intervention and participation in any contested case before the state board of equalization shall not be limited in any manner except as otherwise agreed to by the division of property assessments.

SECTION 2. Tennessee Code Annotated, Section 67-5-1514, is amended by adding the following language as a new subdivision (c)(2) and renumbering the remaining subdivisions accordingly:

(c)

(2) The following persons are permitted to represent the assessor of property in any contested case before the state board of equalization:

(A) Attorneys, including attorneys with the division of property assessments;

(B) With respect to the assessor's office, any person designated as deputy assessor;

(C) Where the only issue of an appeal is the valuation of tangible personal property, a certified public accountant; and

(D) Employees of the division of property assessments where such employees have attained any type of designation by the International Association of Assessing Officers of the Tennessee Certified Assessor's Program.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.